layer consisting of a silicon oxide film which is formed on a surface of a polysilicon layer, wherein:

said polysilicon layer is formed by a seed polysilicon layer grown by a low temperature CVD method on an interface with said dielectrically separating oxide film and a polysilicon layer formed by a high temperature CVD method.

Sub B3 cont.

5. (Amended) A dielectrically separated wafer, having a plurality of dielectrically separated monocrystalline silicon islands insulated by a dielectrically separating oxide film on the wafer surface, the dielectrically separated wafer comprises a surface between one dielectrically separated silicon island and another neighboring dielectrically separated silicon island formed so as to be flat.

A1 Jule

6. (Amended) A dielectrically separated silicon wafer according to claim 1, wherein, when this surface is measured by a stylus-profilometer, a flatness of the dielectrically separated silicon wafer is less than 0.2 μm as the absolute roughness between a maximum height and a minimum height.

See the attached Appendix for the changes made to effect the above-amended claims.

Please add the following new claim:

A2

--9. A dielectrically separated wafer according to claim 3, wherein, when the surface of the dielectrically separated wafer is measured by a stylus-profilometer, the surface flatness as an absolute roughness between a maximum height and a minimum height is less than 0.2 μm.--